# Finance Act 2006

## 2006 CHAPTER 25

### PART 4

REAL ESTATE INVESTMENT TRUSTS

*General*

**144 Regulations**

Regulations under this Part—

(a) may make provision which applies generally or only in specified cases or circumstances,

(b) may make different provision for different cases or circumstances, and

(c) may include incidental, consequential or transitional provision.

**145 Commencement**

(1) A notice under section 109 may be given in respect of an accounting period beginning on or after 1st January 2007.

(2) Section 143 shall have effect in relation to accounting periods beginning on or after the day on which this Act is passed.